



# LINCOLN PUBLIC SCHOOLS

Mary Ellen Normen  
Administrator for Business and Finance

January 13, 2022

To: Lincoln School Committee  
Rebecca McFall, Superintendent of Schools  
From: Mary Ellen Normen, Administrator for Business and Finance  
Subject: FY22 Second Quarter Report

The Fiscal Year 2022 has opened with full return to in person learning at both the Lincoln and Hanscom Campuses. The budget voted without COVID modifications appears to be stable and meeting the needs of the district at this time.

	Revised Budget	Projected YTD & ENC	Available Balance	% Projected Expended
<b>Lincoln</b>				
School Committee	\$ 6,426	\$ 8,176	\$ (1,750)	127.2%
Personnel	\$ 9,786,117	\$ 9,748,983	\$ 37,134	99.6%
Supplies, Equipment & Services	\$ 2,568,996	\$ 2,157,763	\$ 411,233	84.0%
<b>Total</b>	<b>\$ 12,361,539</b>	<b>\$ 11,914,922</b>	<b>\$ 446,617</b>	<b>96.4%</b>
<b>Hanscom</b>				
School Committee	\$ 5,500	\$ 7,250	\$ (1,750)	131.8%
Personnel	\$ 12,153,968	\$ 12,076,236	\$ 77,732	99.4%
Supplies, Equipment & Services	\$ 4,432,442	\$ 3,436,656	\$ 995,786	77.5%
<b>Total</b>	<b>\$ 16,586,410</b>	<b>\$ 15,512,892</b>	<b>\$ 1,073,518</b>	<b>93.5%</b>

## Personnel (Both Campuses)

The available funds in Personnel are being generated by salary savings/turnover and vacancies.

### District Specific Updates

- The district has added an Assistant Nurse for only this fiscal year to support the weekly testing protocol for the Test to Stay program to keep students in school if they are a close contact.

### Lincoln Campus Updates:

- The ESP contract change and clarification of titles and roles has changed where positions are charged and the budgets need to be aligned. This will be reflected in the third quarter report
- Turnover/Salary Savings are reflected in each line item.

### Hanscom Campus Updates:

- A crossing guard position was reinstated and is in the process of being filled.
- Added additional hours for specific time sensitive student supports and review monthly the ongoing Substitute costs.
- The ESP contract change and clarification of titles and roles has changed where positions are charged and the budgets need to be aligned. This will be reflected in the third quarter report.
- Turnover/Salary Savings are reflected in each line item.

## Supplies, Equipment, & Services (Both Campuses)

The Larger sums in "Supplies, Equipment, & Services" are primarily uncommitted funds in the School and Curriculum Supplies and Materials account under the oversight of Principals and Curriculum Leaders. The rate of expenditure is at an appropriate level at this time of the school year.

District Specific Updates (Both Campuses):

- The over expenditure in the School Committee budget is temporary. It is related to the cost of the School Committee Policy Manual review and the budget transfer submitted to cover this expenditure was not posted at the time of this report.
- General Supplies and Materials accounts are not adjusted for any assumed spending or known spending.
- **EDCO Closure:** The full and final EDCO liability continues to be an unknown. At this time, a reserve of a projected amount has been included in this budget projection. Due to the confidential nature of the negotiations and the undetermined outcome, the amount is not available for disclosure at this point in time. This cost will be split between both campuses.
- **COVID Related Costs:** **Town Funded through ARPA/FEMA/MEMA**  
Up through December, the district had COVID related costs of approximately \$33,000 for PPE, testing materials, HEPA filter replacements, and translation of information for parents and caregivers. The Town is funding these necessary supports and supplies from the remaining CARES funds and we are in the process of placing orders to meet the expenditure deadlines.

We are now in planning and implementation stages for what our needs will be for January through June basing it on pool testing results. The state provided KN95 masks and test kits for the reopening from the winter break and continues to support the pool testing every week. We are seeking purchase of test kits in collaboration with Lincoln Public Safety in order to continue the testing of vaccinated persons based on the high number of breakthrough cases we are experiencing. The school testing program provided by the state does not provide for testing kits to be used for vaccinated individuals. With the increase in the number of students able to get vaccinated, we anticipate a higher need for test kits moving forward. We will continue working with the Town's Emergency Management team to submit for ARPA, FEMA, or MEMA related supplies and reimbursements going forward. No funds have been reserved in the operating budget for this purpose as the State and Federal programs are providing the support needed up until the date of this report.

Lincoln Campus Updates:

- **Pre-purchase Agreement for Electricity for the Lincoln School:** **(\$165,000)**  
The Lincoln School Committee has the opportunity to prepay approximately \$165,000 of the cost associated with PPA Agreement for solar PV at the School, and thereby lower the expected cost of electricity we will be obliged to purchase from the PPA provider by approximately \$371,264 over the 25-year term of the PPA Agreement, an attractive 9% per year rate of return on this "investment." The "catch" is that this prepayment needs to occur by January/February 2022, and thus cannot wait for an appropriation from an April Town Meeting. It would have to be funded either from current year available funds, or by an appropriation at a Special Town Meeting conducted this fall.

Hanscom Campus Updates:

- The overage in IT replacement cycle line is due to a special education purchase and the budget transfer not completed at the time of this report
- The overage in other expenses is also due to special education related expenses and the budget transfer not completed at the time of this report.

**Lincoln Campus**  
**FY 2022 OPERATING BUDGET -- STATUS REPORT**  
**2ND Quarter**  
**as of December 31, 2021**

Expense Category	Original FY22 Operating Budget	Revised FY22 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 6,426	\$ 6,426	\$ 1,258	19.6%	\$ 8,176	127.2%	0.05%
<b>Personnel</b>							
Administrator Salaries	\$ 940,220	\$ 940,220	\$ 438,471	46.6%	\$ 940,220	100.0%	7.61%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,555,417	\$ 6,555,417	\$ 2,469,335	37.7%	\$ 6,555,417	100.0%	53.03%
• Stipends (leadership & mentoring)	\$ 253,952	\$ 253,952	\$ 100,086	39.4%	\$ 244,347	96.2%	2.05%
• Substitutes (daily & long-term)	\$ 175,000	\$ 175,000	\$ 35,568	20.3%	\$ 225,000	128.6%	1.42%
• Misc. Salaries (see note 1)	\$ 200,018	\$ 200,018	\$ 74,594	37.3%	\$ 200,018	100.0%	1.62%
Paraprofessionals Wages							
• Special Education Tutors	\$ 131,713	\$ 131,713	\$ 56,900	43.2%	\$ 160,127	121.6%	1.07%
• Instructional Assistants	\$ 346,984	\$ 346,984	\$ 119,216	34.4%	\$ 339,013	97.7%	2.81%
• Other paraprofessionals	\$ 112,589	\$ 112,589	\$ 36,093	32.1%	\$ 92,146	81.8%	0.91%
Support Staff							
• Secretaries	\$ 420,527	\$ 420,527	\$ 188,624	44.9%	\$ 413,301	98.3%	3.40%
• Facilities, Maintenance & Custodial Staff	\$ 572,947	\$ 572,947	\$ 247,275	43.2%	\$ 522,633	91.2%	4.63%
• Overtime	\$ 26,200	\$ 26,200	\$ 8,639	33.0%	\$ 26,200	100.0%	0.21%
Professional & Staff Development	\$ 50,600	\$ 50,550	\$ 15,404	30.5%	\$ 30,561	60.5%	0.41%
<b>Supplies, Equipment &amp; Services</b>							
In-District Transportation	\$ 494,160	\$ 494,160	\$ 200,395	40.6%	\$ 494,126	100.0%	4.00%
Out of District Special Education Transportation	\$ 117,751	\$ 117,751	\$ 6,555	5.6%	\$ 21,150	18.0%	0.95%
Special Education Tuition (OOD & collaboratives)	\$ 544,196	\$ 519,196	\$ 37,563	7.2%	\$ 515,000	99.2%	4.20%
General Supplies and Materials							
• Textbooks	\$ 31,365	\$ 32,147	\$ 11,147	34.7%	\$ 11,214	34.9%	0.26%
• Other Published Materials	\$ 82,635	\$ 94,526	\$ 46,947	49.7%	\$ 54,705	57.9%	0.76%
• Durable Goods and Equipment	\$ 51,975	\$ 51,362	\$ 6,440	12.5%	\$ 6,869	13.4%	0.42%
• Consumable Supplies	\$ 92,794	\$ 91,746	\$ 42,355	46.2%	\$ 50,460	55.0%	0.74%
• Contracted Services	\$ 262,334	\$ 276,373	\$ 76,159	27.6%	\$ 151,216	54.7%	2.24%
Facilities & Maintenance							
• Utilities -- heat	\$ 26,000	\$ 26,000	\$ 7,316	28.1%	\$ 81,500	313.5%	0.21%
• Utilities -- electricity	\$ 430,000	\$ 430,000	\$ 239,626	55.7%	\$ 450,819	104.8%	3.48%
• Utilities -- water, sewer, telephones	\$ 65,663	\$ 65,663	\$ 14,400	21.9%	\$ 51,601	78.6%	0.53%
• Maintenance Services & Supplies	\$ 120,130	\$ 120,130	\$ 41,540	34.6%	\$ 100,000	83.2%	0.97%
• Custodial Services & Supplies	\$ 56,300	\$ 56,300	\$ 14,904	26.5%	\$ 25,000	44.4%	0.46%
• Building and Capital Projects	\$ 40,000	\$ 40,000	\$ 970	2.4%	\$ 3,640	9.1%	0.32%
IT Replacement Cycle	\$ 120,764	\$ 120,764	\$ 2,337	1.9%	\$ 120,764	100.0%	0.98%
Other expenses (see note 2)	\$ 32,879	\$ 32,879	\$ 866	2.6%	\$ 19,700	59.9%	0.27%
<b>Total</b>	<b>\$ 12,361,539</b>	<b>\$ 12,361,539</b>	<b>\$ 4,540,986</b>	<b>36.7%</b>	<b>\$ 11,914,922</b>	<b>96.4%</b>	<b>100.0%</b>

Notes

1. Includes personnel control, home/hospital teaching, certain curriculum development & instrumental instruction salaries.
2. Includes (but not limited to) postage, legal expenses including settlements, advertising, printing, permits, etc.

**Hanscom Campus  
 FY 2022 OPERATING BUDGET -- STATUS REPORT  
 2ND Quarter  
 as of December 31, 2021**

Expense Category	Original FY21 Operating Budget	Revised FY21 Operating Budget	Expended		Expended & Encumbered		% of total budget
			Amount	Percent	Amount	Percent	
School Committee	\$ 5,500	\$ 5,500	\$ 1,258	22.9%	\$ 7,250	131.8%	0.03%
<b>Personnel</b>							
Administrator Salaries	\$ 1,013,184	\$ 1,013,184	\$ 247,990	24.5%	\$ 1,013,184	100.0%	6.11%
Professional Salaries (Teachers, Nurses, etc.)							
• Regular salaries	\$ 6,924,516	\$ 6,924,516	\$ 1,034,315	14.9%	\$ 6,924,516	100.0%	41.75%
• Stipends (leadership & mentoring)	\$ 253,624	\$ 253,624	\$ 31,410	12.4%	\$ 217,095	85.6%	1.53%
• Substitutes (daily & long-term)	\$ 175,000	\$ 175,000	\$ 6,294	3.6%	\$ 175,000	100.0%	1.06%
• Misc. Salaries (see note 1)	\$ 141,271	\$ 141,271	\$ 20,482	14.5%	\$ 141,271	100.0%	0.85%
Paraprofessionals Wages							
• Special Education Tutors	\$ 450,893	\$ 450,893	\$ 40,604	9.0%	\$ 450,893	100.0%	2.72%
• Instructional Assistants	\$ 344,826	\$ 344,826	\$ 24,849	7.2%	\$ 344,826	100.0%	2.08%
• Other paraprofessionals	\$ 113,443	\$ 113,443	\$ 7,565	6.7%	\$ 107,929	95.1%	0.68%
Support Staff							
• Secretaries	\$ 415,481	\$ 415,481	\$ 89,291	21.5%	\$ 415,349	100.0%	2.50%
• Facilities, Maintenance & Custodial Staff	\$ 638,640	\$ 638,640	\$ 138,635	21.7%	\$ 603,082	94.4%	3.85%
• Overtime	\$ 17,800	\$ 17,800	\$ 842	4.7%	\$ 17,800	100.0%	0.11%
Professional & Staff Development	\$ 57,290	\$ 57,290	\$ 10,228	17.9%	\$ 57,290	100.0%	0.35%
Employee Benefits & Town Svcs	\$ 1,608,000	\$ 1,608,000	\$ 144,616	9.0%	\$ 1,608,000	100.0%	9.69%
<b>Supplies, Equipment &amp; Services</b>							
In-District Transportation	\$ 8,300	\$ 8,300	\$ 7,020	84.6%	\$ 7,020	84.6%	0.05%
Out of District Special Education Transportation	\$ 450,584	\$ 450,584	\$ 365,275	81.1%	\$ 450,584	100.0%	2.72%
Special Education Tuition (OOD & collaboratives)	\$ 2,573,200	\$ 2,561,200	\$ 188,504	7.4%	\$ 2,125,000	83.0%	15.44%
General Supplies and Materials							
• Textbooks	\$ 24,035	\$ 24,035	\$ 6,734	28.0%	\$ 7,550	31.4%	0.14%
• Other Published Materials	\$ 96,813	\$ 101,874	\$ 28,205	27.7%	\$ 51,971	51.0%	0.61%
• Durable Goods and Equipment	\$ 64,674	\$ 63,300	\$ 3,485	5.5%	\$ 11,273	17.8%	0.38%
• Consumable Supplies	\$ 111,880	\$ 112,480	\$ 25,412	22.6%	\$ 38,909	34.6%	0.68%
• Contracted Services	\$ 400,876	\$ 416,089	\$ 61,413	14.8%	\$ 124,330	29.9%	2.51%
Facilities & Maintenance							
• Utilities -- heat	\$ 62,000	\$ 62,000	\$ -	0.0%	\$ 62,000	100.0%	0.37%
• Utilities -- electricity	\$ 200,000	\$ 200,000	\$ -	0.0%	\$ 175,000	87.5%	1.21%
• Utilities -- water, sewer, telephones	\$ 45,769	\$ 45,769	\$ 3,937	8.6%	\$ 45,769	100.0%	0.28%
• Maintenance Services & Supplies	\$ 181,000	\$ 173,500	\$ 35,161	20.3%	\$ 125,000	72.0%	1.05%
• Custodial Services & Supplies	\$ 56,300	\$ 56,300	\$ 5,783	10.3%	\$ 40,000	71.0%	0.34%
• Building and Capital Projects	\$ 10,000	\$ 10,000	\$ -	0.0%	\$ 10,000	100.0%	0.06%
IT Replacement Cycle	\$ 114,048	\$ 114,048	\$ 93	0.1%	\$ 125,000	109.6%	0.69%
Other expenses (see note 2)	\$ 27,463	\$ 27,463	\$ 555	2.0%	\$ 30,000	109.2%	0.17%
<b>TOTALS</b>	<b>\$ 16,586,410</b>	<b>\$ 16,586,410</b>	<b>\$ 2,529,959</b>	<b>15.3%</b>	<b>\$ 15,512,892</b>	<b>93.5%</b>	

**Notes**

1. Includes personnel control, home/hospital teaching, certain curriculum development & instrumental instruction salaries.
2. Includes (but not limited to) postage, legal expenses including settlements, advertising, printing, permits, etc.